

## TAX RATES FOR SALES FOR PINAL COUNTY — Effective October 1, 2007

TABLE I		
Business Class	TAXABLE ACTIVITIES	Pinal
002	Mining–Nonmetal	3.805%
004	Utilities	6.70%
005	Communications	6.70%
006	Transporting	6.70%
007	Private (Rail) Car	6.70%
008	Pipeline	6.70%
009	Publication	6.70%
010	Job Printing	6.70%
011	Restaurants and Bars	6.70%
012	Amusement	6.70%
013	Commercial Lease	.5%
014	Personal Property Rental	6.70%
015	Contracting–Prime <sup>a</sup>	6.70%
017	Retail	6.70%
019	Severance–Metalliferous Mining	2.50%
023	Recreational Vehicle Surcharge <sup>f</sup>	0
025	Transient Lodging <sup>b</sup>	6.698%
026	Use Tax–Utilities	6.10%
029	Use Tax Purchases	5.60%
030	Use Tax From Inventory	5.60%
033	Telecommunications Devices	1.10%
037	Contracting–Owner Builder	6.70%
041	Municipal Water <sup>c</sup>	.65¢
049	Jet Fuel Tax <sup>d</sup>	3.66¢
051	Jet Fuel Use Tax <sup>d</sup>	3.05¢
053/055	Rental Car Surcharge <sup>e, h</sup>	0
056	Jet Fuel Tax > 10 million gallons <sup>d</sup>	.305¢
129	Use Tax Direct Payments <sup>i</sup>	5.60%
153	Rental Car Surcharge–Stadium <sup>h</sup>	0
911	911 Telecommunications <sup>g</sup>	20¢

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)
- g) Monthly rate per activated service.
- h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.